

Attorney Docket No. 245539US-2DIV  
Inventor: Seiichi MORI et al  
Preliminary Amendment filed herewith

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-22 (Canceled).

Claim 23. (Original) A manufacturing method of a nonvolatile memory comprising:  
sequentially forming a first insulation film, a first floating gate film, and a cap on a semiconductor substrate;

etching the first insulation film, the first floating gate film, and the cap on the same pattern;

filling a second insulation film in the pattern;

removing the cap; and

forming a second floating gate film on a side face of the second insulation film and a top face of the first floating gate film, and a top face at an outer side of the second floating gate is higher than a top face at an inner side of the second floating gate.

Claim 24. (Original) The manufacturing method of a nonvolatile memory as claimed in claim 23, wherein after said forming the second floating gate film, the second insulation film is etched.

Claim 25. (Original) The manufacturing method of a nonvolatile memory as claimed in claim 23, wherein, in said forming the second floating gate film, the second floating gate film is disposed as one body on the first floating gate film.

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Claim 26. (Original) The manufacturing method of a nonvolatile memory as claimed  
in claim 23, further comprising:

forming a fourth insulation film on the second floating gate film and on the second  
insulation film; and

forming a fourth conductor film on the fourth insulation film.